

Chapter 4

Object/Revenue and Function Codes and Object Code Definitions

4-1. Introduction. The **OBJECT/REVENUE CODE** provides a method of recording the financial transactions of the Agency in terms of the nature of the services or purchases for which obligations are incurred, rather than in terms of the program served. It is critical that transactions are accurately charged against the proper code. This code drives many of the internal and external financial reports. The **FUNCTION CODE** determines whether the source of funds is direct appropriation funding (function code = **D**) or reimbursable funding (function code = **R**). The example shown below indicates direct funding.

All obligating documents require the four digit OBJECT/REVENUE CODE as described in paragraphs 4.2 and 4.3. Paragraph 4.4 shows the summary level OBJECT CODES used for budget allocations and in some of the reports from the Integrated Financial Management Information System (IFMIS).

4-2. List of Object/Revenue Codes. The **OBJECT/REVENUE CODE** shown below (2610) is representative of the codes detailed in the remaining pages of this chapter.

CY - 09 - 1000__ - 1040 - **2610** - D

REVENUE CODES

Premium Revenue **0100**
Change in Deferred Revenue **0199**
Reinsurance Premium **0200**
Change in Deferred Reinsurance **0299**
Interest Revenue **0399**
Other Revenue **0400**
Jury Duty Refunds **0500**
Reimbursable Revenue **0600**

Object Class Code

Personnel Compensation and Benefits (Object Classes 11xx through 13xx)

Personnel Compensation	11xx
Permanent Full-Time Appointments	110x, 1119
Full-time, non-wage board, permanent appointments in US and its possessions	1101
Full-time, permanent appointments in foreign countries, paid at US rates	1102
Full-time, permanent appointments in foreign countries, paid at local rates	1103
Full-time, wage board, permanent appointments in US and its possessions	1104
Employee indebtedness.....	1105
Lump sum credit hours	1106
Quick service wire.....	1107
Time-off awards in FEMA	1109
Payroll default	1119
Temporary Full-Time Appointments	112x
Full-time, non-wage board, temporary appointments in US and its possessions	1121
Full-time, temporary appointments in foreign countries, paid at US rates	1122
Full-time, temporary appointments in foreign countries, paid at local rates	1123
Full-time, wage board, temporary appointments in US and its possessions	1124
Part-Time Appointments	113x
Part-time, non-wage board, appointments in US and its possessions.....	1131
Part-time appointments in foreign countries, paid at US rates.....	1132
Part-time appointments in foreign countries, paid at local rates	1133
Part-time, wage board appointments in US and its possessions.....	1134
Intermittent Appointments	114x
Intermittent, non-wage board appointments in US and its possessions	1141
Intermittent appointments in foreign countries, paid at US rates	1142
Intermittent appointments in foreign countries, paid at local rates	1143
Intermittent, wage board appointments in US and its possessions	1144
Base pay – experts and consultants	1149
Special Payments/Awards (All employees regardless of employment type or status)	115x
Cash and Suggestion Awards	1152
Other Awards (includes FEMA’s Rewards & Recognition Program)	1153
Jury Duty Fees.....	1156
Other Personnel Compensation	116x
Night Differential	1160
Sunday Differential.....	1162
Base Pay with Sunday Differential.....	1163
Base Pay with a Sunday Differential and Night Differential	1164
Hazard Pay Differential.....	1165
Night Differential on Sunday Double Time.....	1166
Overtime	1170-1178
Non-wage board employees.....	1170
Wage board employees.....	1171

Object ClassCode

“Over 8” Overtime pay within scheduled 40 hours-Wage board..... 1172
 “Over 8” Overtime pay within scheduled 40 hours-Non-wage board 1173
 “Over 8” Overtime pay within scheduled 40 hours with night differential 1174
 “Over 8” Overtime pay with unscheduled 40 hours-Intermittent 1176
 Overtime under FLSA - Non-wage-board, non-exempt from FLSA..... 1177
 Overtime under FLSA - Wage board, non-exempt from FLSA..... 1178

Holiday Pay, Lump Sum Payment, Hazardous Duty Allowance..... 1178-118x

Premium base pay for holidays worked-Wage board employees..... 1179
 Premium base pay for holidays worked-Non-wage board employees..... 1180
 Regular pay over 52 weeks 1181
 Begin Foreign Post Differential/Discontinue Foreign Post Differential..... 1182
 Lump sum payment for annual leave-Permanent, non-wage-board..... 1183
 Lump sum payment for annual leave-Permanent, wage board 1184
 Lump sum payment for annual leave-Other than permanent, non-wage board 1185
 Lump sum payment for annual leave-Other than permanent, wage board 1186

Other Payments 119x

Compensation of Witnesses..... 1191
 Environmental and Special Incentive Differential..... 1192
 Reimbursable Details..... 1193
 Re-employed Annuitants..... 1194
 Recertified Salary Payments..... 1195
 Limited Payability Credits..... 1198
 Payroll Estimates 1199

Personnel Benefits

Personnel Benefits 12xx

FICA – Agency Contribution 1201
 FEGLI – Agency Contribution 1202
 FEHB – Agency Contribution 1203
 CSRS (7%) – Agency Contribution (Code 1)..... 1204
 FEHB – Employee share paid by Agency..... 1205
 Quarters Allowance..... 1207
 COLA 1208
 Medical allowance on foreign assignment 1209
 OWC Payments..... 1211
 HIT – Agency Contribution..... 1213
 Transitional retirement contribution – Civil service (C)..... 1214
 Transitional retirement contribution – Foreign service (G)..... 1215
 Transitional retirement contribution – Other government (J) 1216
 Transitional retirement contribution – Civil service (*law enforcement and
 firefighters*) (E) 1217
 CSRS retirement (7½%)– Agency Contribution (Code 6)..... 1218
 Subsidies for Commuting costs (FEMA only) 1219
 FERS – LOC – Retirement Code I..... 1220
 CSRS – LOC – Retirement Code 7 1221
 CSRS – LOC – Retirement Code D..... 1222
 Professional Liability Insurance – Agency share (FEMA only)..... 1223

Object Class Code

Mortgage Interest Differential Allowance, part 1	1237
Mortgage Interest Differential Allowance, part 2	1238
Miscellaneous Expense Allowance	1239
Rental Difference Allowance.....	1240
Education Allowance – Foreign Service	1242
Post Allowance – Foreign Service	1243
Full Retirement Contribution – Civil Service.....	1244
Full Retirement Contribution – Foreign Service	1245
Full Retirement Contribution – Other Government	1246
Full Retirement Contribution – Civil Service (<i>law enforcement & firefighters</i>)....	1247
Other Foreign Service Allowances.....	1249
Transitional OASDI contribution – civil service	1251
Transitional OASDI contribution – other government	1253
Transitional OASDI contribution – (<i>law enforcement & firefighters</i>).....	1254
Full OASDI contribution – civil service	1255
Full OASDI contribution – other government	1257
Full OASDI contribution – civil service (<i>law enforcement & firefighters</i>)	1258
Non-Federal disability insurance contributions	1259
Non-Federal health insurance contributions	1260
Non-Federal life insurance contributions	1261
Non-Federal retirement programs contributions	1262
Non-Federal health insurance premiums paid for employees	1263
FERS regular contributions.....	1264
FERS military reserve contributions.....	1265
FERS special law enforcement contributions	1266
Full OASDI contribution – FERS (K)	1269
Full OASDI contribution – FERS (L)	1270
Full OASDI contribution – FERS (M)	1271
Full OASDI contribution – FERS (N).....	1272
Full OASDI contribution – FERS (P).....	1273
TSP – Government basic contributions	1274
TSP – Government matching contributions	1275
TSP – Fiduciary Insurance.....	1276
TSP – ABCO.....	1277
OPM Agency per capita contribution charges.....	1278
Non-Federal OASDI contributions	1280
Retention allowance.....	1282
Recruitment allowance.....	1283
Relocation allowance	1284
Employee transfer of station benefits	1290
PCS – Subsistence expenses for temporary quarters.....	1291
PCS – Real estate transactions and settlement of unexpired leases	1292
PCS – Miscellaneous moving expenses.....	1293
PCS – Relocation income tax allowance	1294
PCS – Relocation Services program	1295
Reassignment allowance.....	1296
Payroll estimate – benefits.....	1299

Object ClassCode

Benefits for Former Personnel	13xx
Severance Pay.....	1301
Unemployment Compensation	1302
Voluntary Separation Incentive (VSI).....	1303
VSI – Agency Contribution (OPM 9% charge for early outs)	1304
Payments for Deceased Employees.....	1333
Contractual Services and Supplies (<i>Object Classes 21xx through 26xx</i>)	
Travel and Transportation of Persons	21xx
Transportation of Persons	2110
Rental/Lease of Vehicles from Non-Federal Sources - Disaster-related	2111
Rental/Lease of Vehicles from Government Motor Pools.....	2115
Subsistence for Travelers	2120
Transportation Expenses Incident to PCS	2130
Incidental Travel Expenses.....	2140
Transportation of Things	22xx
Freight and Express - Non-disaster	2210
Freight and Express for IT Equipment - Disaster-related	2211
Freight and Express (Non-IT), Trucking and Other Local Transportation (IT & non-IT) - Disaster-related.....	2212
Mobile Home Transportation – Disaster-related	2213
Trucking and Other Local Transportation - Non-disaster.....	2220
Mail Transportation	2230
Transportation of Household Goods Related to PCS	2240
Rent, Communications, and Utilities	23xx
Rental Payments to GSA.....	2310
Rental Payments to Others.....	232x
Rental Payments to Others - Non-disaster	2320
Rental Payments to Others - Disaster-related	2327
Mobile Home Pad Rent - Disaster-related	2328
Mobile Home Leasing Costs - Disaster-related	2329
Communications, Utilities, and Miscellaneous Charges	233x
IT and Communication Services and Rentals.....	2331
Utility Services	2332
Miscellaneous Charges.....	2333
Postage.....	2334
Rental Equipment - Disaster-related.....	2336
Rental Equipment - Non-disaster.....	2337
Printing and Reproduction	24xx
Printing and Duplicating	2410
Quick Copy Services.....	2411
Photostats, Blueprints, and Photography.....	2420
Microfilming.....	2430
Notices and Advertising	2440

Object Class Code

Other Contractual Services	25xx
Mission Assignments (MA) and Delegations of Authority - Disaster-related.....	250x
MA - Federal Operations Administrative & Management Support	2501
Delegation of Authority - Disaster Unemployment Assistance.....	2503
Delegation of Authority - Crisis Counseling Assistance	2504
MA - Technical Assistance.....	2507
MA - Direct Federal Assistance	2508
MA - Other	2509
Mobile Homes (MH) – Disaster-related.....	251x
MH Installation Costs	2512
MH Maintenance and Deactivation Costs.....	2513
MH Refurbishing Costs.....	2514
Storage and Maintenance - Vehicles	2520
Storage and Maintenance - Disaster-related	2521
Storage of Household Goods Related to PCS.....	2523
Equipment Operation/Maintenance	2525
Software/Hardware Operation/Maintenance.....	2526
Subsistence and Support.....	2530
Medical Care.....	2531
Stenographic Services	2540
Interpreters/Translators	2541
Temporary Employees - Contract	2542
Auditing.....	2543
Tuition and/or Registration - Private Sector	2560
Tuition and/or Registration - Other Federal Agencies.....	2561
Licenses, Fees, and Other Charges	2570
Legal Claims	2575
Disaster Legal Services - Disaster-related.....	2576
Other Service Contracts	2580
Security Investigations	2581
Purchase of Property Program (via LOC) (Prior to FY 1996)	2582
Purchase of Property Program (via SMARTLINK) (Prior to FY 1996)	2583
Facility Operations/Maintenance - Non-disaster	2584
Equal Employment Opportunity Contracts.....	2585
Facility Operations/Maintenance - Disaster-related	2587
Check Writing - Disaster-related.....	2588
Interagency Agreements.....	2589
R&D Contracts.....	2590
Standby Contract for Disaster Housing Resources – Disaster-related.....	2591
Inspection Services - DHA and IFG Programs - Disaster-related.....	2592
Inspection Services - HMTAP - Disaster-related	2593
Inspection Services - Standby Technical Assistance Contract – Disaster-related...	2594
Advisory and Assistance Services	
Management/Professional Support Services.....	2595
Studies, Analyses, Evaluations.....	2596
Engineering/Technical Services.....	2597

Object Class Code

Supplies and Materials	26xx
Office Supplies (non-training)	2610
Office Supplies (training)	2611
Non-monetary Awards	2612
IT Supplies and Materials	2615
Subscriptions	2620
Pamphlets/Documents.....	2625
Chemical, Surgical, and Medical Supplies	2630
Safety Equipment, Materials, and Supplies	2631
Fuel	2650
Clothing and Clothing Supplies.....	2650
Provisions	2660
Cleaning and Toilet Supplies	2670
Ammunition and Explosives.....	2680
Materials and Parts.....	2690
Acquisition of Assets (Object Classes 31xx through 33xx)	
Equipment	31xx
Lease of Assets (Non-capitalized)	3101
Lease of Assets (Capitalized)	3109
Transportation Equipment (Non-capitalized)	3110
Transportation Equipment (Capitalized)	3119
Furniture and Fixtures - Non-training (Non-capitalized)	3120
Furniture and Fixtures – Training (Non-capitalized).....	3121
Furniture and Fixtures (Capitalized).....	3129
Publications for Permanent Collections (Non-capitalized)	3130
Audio Visual Materials (Non-capitalized)	3131
Publications for Permanent Collections (Capitalized)	3139
Tools and Implements (Non-capitalized)	3140
Tools and Implements (Capitalized)	3149
Machinery (Non-Capitalized).....	3150
Machinery (Capitalized)	3159
Instruments and Apparatus (Non-capitalized).....	3160
Instruments and Apparatus (Capitalized).....	3169
IT and Telecommunications Equipment (Non-capitalized)	3170
IT Software (Non-capitalized)	3171
IT and Telecommunications Equipment (Capitalized)	3178
IT Software (Capitalized)	3179
Armaments (Non-capitalized)	3180
Armaments (Capitalized).....	3189
Manufactured Housing Procurement – Disaster-related (Non-capitalized).....	3190
Manufactured Housing Procurement – Disaster-related (Capitalized).....	3199
Land and Structures	32xx
Land (Capitalized).....	3210
Buildings and Other Structures (Capitalized).....	3220
Non-structural Improvements (Capitalized)	3230

Object Class Code

MH Commercial Site Upgrade - Disaster-related (Capitalized).....	3231
MH Site Construction - Disaster-related (Capitalized)	3232
Fixed Equipment (Capitalized).....	3240
Leasehold Improvements (Capitalized)	3250
Investments and Loans	33xx
Investments in Securities	3310
Loans	332x
Community Disaster Loan (CDL).....	3321
Individual and Family Grant (IFG) Loan	3322
Infrastructure (IF) Loan	3323
Hazard Mitigation (HM) Loan	3324
Grants and Fixed Charges (Object Classes 41xx through 44xx)	
Grants, Subsidies, and Contributions	41xx
Grants, Subsidies, and Contributions	4101
Superfund Program Grants Only	411x
Superfund - Subsistence Payments	4112
Superfund - Storage Payments	4113
Superfund - Utility Subsidy or Connection Payments	4114
Superfund - Purchase of Contaminated Personal Property.....	4115
Superfund - Owner/Lease Payment for Temporary Relocation.....	4116
Superfund - Miscellaneous Payments	4117
Grants Under the PPA or the EMPG	4120
Educational Stipend	4130
Disaster Housing (DH) Assistance Grants	414x
DH - Direct Payment for Rent.....	4141
DH - Transient Accommodations.....	4142
DH - Minimal Repair.....	4143
DH - Mortgage and Rental Assistance	4145
DH - Emergency Created Resources	4146
Human Services (HS) Grants.....	415x
HS - Individual and Family Grant Program (IFGP)	4151
HS - Crisis Counseling (CC) - (Immediate Services)	4152
DH - Resources	4153
Infrastructure (IF) Grants	4160
Other Disaster Assistance Grants	417x
Hazard Mitigation Grant.....	4173
Disaster Preparedness Improvement Grant (DPIG).....	4174
Purchase of Property - DRF	4175

Object Class Code

Insurance Claims and Indemnities.....	42xx
Social Insurance and Retirement Claims.....	4210
Other Claims or Indemnities	4220
Cerro Grande Fire Claims.....	423x-426x
Loss of Property.....	423x
Uninsured/Underinsured Property Loss (Buildings).....	4231
Real Property Value Decrease	4232
Physical Infrastructure Damage.....	4233
Lost Tribal Subsistence.....	4234
Reforestation/Revegation Cost.....	4235
Other Property Loss.....	4236
Uninsured/Underinsured Property Loss (Contents).....	4237
Business Loss.....	424x
Tangible Assets/Inventory Damage.....	4241
Business Interruption Loss.....	4242
Overhead Costs.....	4243
Employee Wages for Unperformed Work	4244
Other Business Loss.....	4245
Financial Loss.....	425X
Mortgage interest Cost Increase.....	4251
Insurance Deductible	4252
Temporary Living/Relocation Expense	4253
Lost Wages/Personal Income (Non-physical).....	4254
Emergency Staffing Expenses.....	4255
Debris Removal	4256
Natural Disaster Risk Reduction	4257
Flood Insurance Premium.....	4258
Other Financial Loss.....	4259
Personal Injury.....	426x
Medical Expenses.....	4261
Lost Wages/Personal Income (physical injury).....	4262
General Damages (Other)	4263
Interest and Dividends	4300
Refunds.....	4400
Other (Object Classes 91xx through 99xx)	
Unvouchered.....	9100
Undistributed	9200
Administrative Expenditures (Limitation on Expenses)	9300
Subtotal, Obligations.....	9900
Below Reporting Threshold.....	9950
Total Obligations	9990

- 4-3. **Object Code Definitions.** FEMA object class codes are established in accordance with guidelines prescribed by the Office of Management and Budget Circular No. A-11, Section 83.7, dated July 2000. Any questions regarding the application of object class codes should be referred to the Financial Planning and Analysis Division, Office of Financial Management.

OBJECT CODE DEFINITIONS

Personal Compensation and Benefits ***(Object classes 11xx through 13xx)***

- 11XX.. **Personnel Compensation.** This section covers gross compensation (before tax deductions and other responsibilities) directly related to duties performed for the Government by Federal civilian employees, military personnel, and non-Federal personnel.

This object class covers: (1) additional compensation such as hazardous duty, night differential, holiday, standby, and overtime pay, cost-of-living allowance (COLA), and post differential; (2) salaries for casual workers; (3) payments to other agencies for employees on reimbursable details, (4) re-employed annuitants and (5) rewards for information.

The Transaction Codes (T/Cs) that appear with the following sub-object class codes may be used on Time and Attendance (T&A) Reports, Pay Adjustment Documents, and Payroll Action Requests to generate the appropriate sub-object class code. The applicable T/C to be used appears above the appropriate sub-section or sub-object class.

NOTE: These transaction codes relate to the National Finance Center's Payroll System, not the FEMA Integrated Financial Management Information System (IFMIS).

- 110X.. **Permanent Full-Time Appointments.** This section covers regular salaries and wages paid directly to civilian full-time permanent employees, other payments that become part of the employee's basic rate of pay (for example, geographic differentials, merit pay and critical position pay), and lump sum payments for annual leave upon separation. Payments requiring T/C 01 to record regular time on the T&A will generate the appropriate object class code on Agency reporting (i.e., 1101 through 1149) depending on the employee's type of appointment.

Full-time permanent employees are those who are full-time Federal employees with permanent appointments as defined by the Office of Personnel Management (OPM). Included in this category are full-time employees in the: (1) *Competitive Service* with career and career-conditional appointments; (2) *Excepted Service* whose appointments carry no restriction or condition, including those serving trial periods or whose tenure is equivalent to career-conditional tenure in the *Competitive Service*; and (3) *Senior Executive Service (SES)* with career appointments as defined in 5 U.S.C. 3132(a)(4) and non career appointments as defined in 5 U.S.C. 3132(a)(7). The nature of the employee's appointment is the controlling factor in determining the employee's type of appointment, not the nature of the position.

- 1101... Full-time, non-wage board, permanent appointments located in the US and its possessions.
- 1102... Full-time, permanent appointments located in foreign countries, paid at US rates.
- 1103... Full-time, permanent appointments located in foreign countries, paid at local rates.
- 1104... Full-time, wage board, permanent appointments located in the US and its possessions.
- 1105... Employee Indebtedness. Amount of employee indebtedness charged to the Agency due to net pay overpayment for any employee regardless of the type of appointment.
- 1106... Lump sum credit hours.
- 1107... Quick service wire.
- 1109... Time-off Awards in FEMA.
- 1119... Payroll default.
- 112X .. **Temporary Full-Time Appointments.** Regular pay for full-time employment in appointments established for a limited period of time that is generally less than a year (e.g., seasonal work).
- 1121... Full-time, non-wage board, temporary appointments located in the US and its possessions.
- 1122... Full-time, temporary appointments located in foreign countries, paid at US rates.
- 1123... Full-time, temporary appointments located in foreign countries, paid at local rates.
- 1124... Full-time, wage board, temporary appointments located in the US and its possessions.
- 113X .. **Part-Time Appointments.** Regular pay for employees with appointments that require work on a pre-arranged schedule of fewer hours or days of work prescribed for full-time employees in the same group or class.
- 1131... Part-time, non-wage board appointments located in the US and its possessions.
- 1132... Part-time appointments located in foreign countries, paid at US rates.
- 1133... Part-time appointments located in foreign countries, paid at local rates.

- 1134... Part-time, wage board appointments located in the US and its possessions.
- 114X .. **Intermittent Appointments.** Regular pay for consultants and other employees with appointments that require work on an irregular or occasional basis, with hours or days of work not based on a pre-arranged schedule. Compensation is paid only for the time actually employed or services actually rendered.
- 1141... Intermittent, non-wage board appointments located in the US and its possessions.
- 1142... Intermittent appointments located in foreign countries, paid at US rates.
- 1143... Intermittent appointments located in foreign countries, paid at local rates.
- 1144... Intermittent, wage board appointments located in the US and its possessions.
- 1149... Base pay - experts and consultants.
- 115X .. **Special Payments/Awards.** This includes all employees regardless of employment type or status.
- 1152... Cash and Suggestion Awards, but **NOT** awards paid out under FEMA's Rewards and Recognition Program; see sub-object class 1153.
- 1153... Other Awards. Includes payments of rewards (16 United States Code (USC) Section 599a), Senior Executive Service (SES) Performance Awards (5 USC 5384), SES Meritorious Executive Awards (5 USC 4507), and SES Distinguished Executive Awards (5 USC 4507). Also **includes** FEMA's Rewards and Recognition Program cash payouts.
- 1156... Jury Duty Fees.
- 116X .. **Other Personnel Compensation.** All other personnel compensation paid directly to civilian employees, including premium pay and differentials (except for cash allowances for higher cost-of-living locations, which are classified under object class 12xx).
- 1160... Night Differential. Includes payments above the basic rate for regularly scheduled night work (i.e., work performed between 6 p.m. and 6 a.m.). This includes the base pay portion of the night differential (T/C 11), a night differential for compensatory time worked (T/C12), a night differential on Sunday double time (T/C 13), and "over 40" overtime pay with a night differential (T/C 25).
- 1162... Sunday Differential. Includes payments above the basic rate for 8 hours or less of regularly scheduled work performed on Sundays. Base pay with a Sunday differential (T/C 04) for wage board employees (includes only 25% of the Sunday differential portion).

- 1163... Base Pay with a Sunday Differential (T/C 04).** Used for non-wage board employees (includes only 25% of the Sunday differential portion).
- 1164... Base Pay with a Sunday Differential and Night Differential (T/C 05).** Used for wage board and other employees (includes only 25% of the Sunday differential and night differential portions).
- 1165... Hazard Pay Differential (T/C 14).** Includes payments above the basic rate because of assignments involving irregular or intermittent performance of duties that subject the employee to unusual hazards or physical hardships.
- 1166... Night Differential on Sunday Double Time (T/C 13).** For wage board employees.
- 117X .. Overtime, Holiday Pay, Lump Sum Payment, and Hazardous Duty Allowance.** Payments above the basic rate for services in excess of the established work period, usually a 40-hour week or an 8-hour day.

The following T/Cs will system generate sub-object class codes 1170 and 1171:

<u>T/C</u>	<u>Description</u>
21	"Over 40" overtime pay
24	Travel under Title 5, U.S.C.
30	Overtime call back - no work performed (<i>Compensable under Title 5 only</i>)
34	Fair Labor Standards Act (FLSA)
41	Administratively uncontrollable overtime (AUO) or standby time (<i>annual basis</i>)
43	Compensatory time paid

Overtime

- 1170... Non-wage board employees.**
- 1171... Wage board employees.**
- 1172... "Over 8" Overtime Pay within scheduled 40 hours (T/C 19) -** Wage board employees only.
- 1173... "Over 8" Overtime Pay within scheduled 40 hours (T/C 19) -** Non-wage board employees.
- 1174... "Over 8" Overtime Pay within scheduled 40 hours with a Night Differential (T/C 26) --** includes only 10% of the night differential portion.
- 1176... "Over 8" Overtime Pay within scheduled 40 hours (T/C 19) -** Intermittent non-wage board employees.
- 1177... Overtime under Fair Labor Standards Act (FLSA) (T/C 23) -** Non-wage board employees non-exempt from FLSA.

1178... Overtime under Fair Labor Standards Act (FLSA) (T/C 23) - Wage board employees non-exempt from FLSA.

Holiday Pay, Lump Sum Payment, Hazardous Duty Allowance

1179... Premium Base Pay for Holidays Worked (T/C 31) - Wage board employees. Payments above the basic rate for services of 8 hours or less on holidays or days treated as holidays.

1180... Premium Base Pay for Holidays Worked (T/C 31) - Non-wage board employees.

1181... Regular Pay over 52 weeks.

1182... Begin Foreign Post Differential (T/C 46) or Discontinue Foreign Post Differential (T/C 48). Payments authorized under 5 U.S.C. 5925 that are based on conditions of environment differing substantially from those in the contiguous 48 states and the District of Columbia.

1183... Lump Sum Payment for Annual Leave (T/C 42) - Permanent appointments, non-wage board employees.

1184... Lump Sum Payment for Annual Leave (T/C 42) - Permanent appointments, wage board employees.

1185... Lump Sum Payment for Annual Leave (T/C 42) - Other than permanent appointments, non-wage board employees.

1186... Lump Sum Payment for Annual Leave (T/C 42) - Other than permanent appointments, wage board employees.

119X .. Other Payments.

1191... Compensation of Witnesses. Fees paid to private individuals attending official hearings.

1192... Environmental and Special Incentive Differential.

1193... Reimbursable Details. Payments to other accounts for services of civilian and military personnel on reimbursable detail (both compensation and employees personnel benefits) (FEMA use only).

1194... Re-employed Annuitants. Payments by an agency employing an annuitant to reimburse the Civil Service Retirement and Disability Fund for the annuity paid to that employee under 5 U.S.C. 8339 through 8344 (FEMA use only).

1195... Recertified Salary Payments. Second salary payment after employee reports that he/she did not receive regular payment.

1198... Limited Payability Credits.

1199... Payroll Estimates. Also used for compensatory time earned by some cross-serviced agencies.

For Information and Planning Purposes Only

Office of Management and Budget (OMB) Circular A-11 (1999), section 83.7 classifies personnel compensation as follows:

- 11.1** Full-time permanent for full-time permanent employees with permanent appointments.
- 11.3** Other than full-time permanent for part-time permanent employees, temporary employees, and intermittent employees.
- 11.5** Other personnel compensation which includes overtime, holiday pay, night work differential, post differentials, hazardous duty pay, supervisory differential, cash incentive awards, other payments above basic rates (such as stand-by pay), and royalties.
- 11.8** Special personal service payments that do not represent salaries or wages paid directly to Federal employees for reimbursable details, re-employed annuitants, non-Federal civilians (witnesses, casual workers, patient and inmate help), and salary equalization.

Below is a list of the OMB categories and the sub-object classes used by FEMA which fall within OMB's categories. There are no changes in FEMA's use of its designated sub-object classes when it comes to committing and/or obligating by FEMA employees.

<u>11.1</u>	<u>11.3</u>	<u>11.5</u>	<u>11.8</u>
110X, 1119	112X,113X	115X, 116X	1191, 1193
1183, 1184	114X,1185	117X, 1180	1194
	1186	1181, 1182	
		1192, 1198	
		1199	

Note: Sub-object class 1195 could fit in any of the categories, depending on the reason for the reissued payment. In any event, the obligation/payment should be reversed when the original payment is recovered.

12XX.. Civilian Personnel Benefits. Cash payments (from the agency, not funds withheld from employee compensation) to other funds for the benefit of currently employed Federal civilian personnel or direct payments to these employees. Also **includes** special benefits for certain non-Federal personnel such as witnesses, casual workers, trainees and volunteers.

Includes

- (1) insurance and annuities, which are the employer's share of payments for life insurance, health insurance, employee retirement, work injury disabilities or death

and professional liability insurance (which are payments to reimburse qualified Federal employees for one half the cost of professional liability insurance premiums, as authorized by P.L. 104-208, and amended by P. L. 106-58);

(2) recruitment and retention incentives:

- .. certain relocation and other expenses related to permanent change of station (PCS);
- .. cash allowances for separate maintenance, education for dependents, and transfers for employees stationed abroad;
- .. cost-of-living allowances as authorized under 5 U.S.C. 5924 and 5941 and other laws;

(3) other allowances and payments such as allowances for uniforms and quarters, and subsidies for commuting costs (i.e., transit subsidies).

Excludes payments to former employees resulting from their employment, such as those described under object code 13xx.

1201... Federal Insurance Contribution Act (FICA). Agency contribution.

1202... Federal Employee Government Life Insurance (FEGLI). Agency contribution.

1203... Federal Employee Health Benefits (FEHB). Agency contribution.

1204... Civil Service Retirement System (CSRS) 7% - Coverage Code 1. Agency contribution.

1205... FEHB. Employee share paid by Agency.

1207... Quarters Allowance (T/C 53).

1208... Cost-of-Living Allowance (COLA). Begin non-foreign COLA and/or post differential (T/C45) or discontinue non-foreign COLA and/or post differential (T/C 47).

1209... Medical Allowance on foreign assignment.

1211... Office of Worker's Compensation (OWC) Payments. Payments made to OWC for reimbursement of compensation payments made by the OWC to FEMA employees. Payments are to be charged to the fiscal year in which they are included in the budget (This is always two fiscal years after payments are incurred by OWC.) For example: payments made to reimburse OWC for payments made in FY 1999 are chargeable to FY 2001 appropriations.

1213... Hospital Insurance Tax (HIT). Agency contribution.

1214... Transitional Retirement Contribution. Civil service (C).

- 1215... Transitional Retirement Contribution. Foreign service (G).
- 1216... Transitional Retirement Contribution. Other government (J).
- 1217... Transitional Retirement Contribution. Civil Service (law enforcement and fire fighters) (E).
- 1218... Civil Service Retirement System (CSRS) (7½%) Coverage Code 6. Agency contribution.
- 1219... Subsidies for Commuting Costs. Includes payments to subsidize the costs of FEMA Federal civilian employees in commuting by public transportation. (FEMA use only).
- 1220... FERS – LOC. Retirement Code I.
- 1221... FERS – LOC. Retirement Code 7
- 1222 FERS – LOC. Retirement Code D
- 1223 Professional Liability Insurance – Agency share (FEMA only). Agency payments under P. L. 104-208, as amended by P. L. 106-58, for professional liability insurance.
- 1237... Mortgage Interest Differential Allowance. Part 1.
- 1238... Mortgage Interest Differential Allowance. Part 2.
- 1239... Miscellaneous Expense Allowance.
- 1240... Rental Difference Allowance.
- 1242... Education Allowance. Foreign Service.
- 1243... Post Allowance. Foreign Service.
- 1244... Full Retirement Contribution. Civil Service (R).
- 1246... Full Retirement Contribution. Other government (X).
- 1247... Full Retirement Contribution. Civil Service (*law enforcement and firefighters*) (T).
- 1249... Other Foreign Service Allowances.
- 1251... Transitional Old Age, Survivors and Disability Insurance (OASDI) Contribution. Civil Service (C).

- 1253... Transitional OASDI Contribution. Other government (J).
- 1254... Transitional OASDI Contribution. Civil Service (*law enforcement and firefighters*) (E).
- 1255... Full OASDI Contribution. Civil Service (R).
- 1257... Full OASDI Contribution. Other government (X).
- 1258... Full OASDI Contribution. Civil Service (*law enforcement and firefighters*).
- 1259... Non-Federal Disability Insurance Contributions.
- 1260... Non-Federal Health Insurance Contributions.
- 1261... Non-Federal Life Insurance Contributions.
- 1262... Non-Federal Retirement Programs Contributions.
- 1263... Non-Federal Health Insurance Premiums Paid For Employees.
- 1264... FERS Regular Contributions.
- 1265... FERS Military Reserve Contributions.
- 1266... FERS Special Law Enforcement Contributions.
- 1269... Full OASDI Contribution. FERS (K).
- 1270... Full OASDI Contribution. FERS (L).
- 1271... Full OASDI Contribution. FERS (M).
- 1272... Full OASDI Contribution. FERS (N).
- 1273... Full OASDI Contribution. FERS (P).
- 1274... Thrift Savings Plan (TSP). Government Basic Contributions.
- 1275... ISP. Government Matching Contributions.
- 1276... ISP. Fiduciary Insurance.
- 1277... ISP. Adjustments in Administrative Billings and Collections (ABCO).
- 1278... OPM Agency Per Capital Contribution Charges.
- 1280... Non-Federal OASDI Contributions.
- 1282... Retention Allowance.

1283... Recruitment Allowance.

1284... Relocation Allowance.

1290... Employee Transfer of Station Benefits.

1291... PCS – Subsistence Expenses. Expenses for temporary quarters connected with transfer of station (but not per diem allowance) while in travel status between old and new stations. This includes expenses of the employee and his/her immediate family while occupying temporary quarters when an employee is transferred to a new official station covered under Section 2-5.4 of the Federal Travel Regulations.

1292... PCS – Real Estate Expenses. Real estate transactions and settlement of unexpired leases connected with transfer of station expenses. This includes the payment of expenses in connection with the sale of one residence at the employee's old official station, purchase of one dwelling at his/her new official station, or settlement of an unexpired lease covered under Section 2-6.1 of the Federal Travel Regulations.

1293... PCS – Miscellaneous Moving Expenses. Expenses connected with a transfer of station. This includes the payment of various contingent costs associated with discontinuing a residence at one location and establishing a residence at a new location covered under Section 2-3.1 of the Federal Travel Regulations.

1294... PCS – Relocation Income Tax Allowance.

1295... PCS – Relocation Services Program.

1296... Reassignment Allowance. This includes one or two payments made to an individual who is assigned to a location for a minimum period of 120 days or an agreed upon length of time. The allowance is equal to 10% of the individual's annual salary.

1299... Payroll Estimate. Benefits.

13XX.. Benefits for Former Personnel. Benefits for former employees or their survivors based on (at least in part) the length of service to the Federal Government. Includes separation pay (severance) and payments to other funds for ex-Federal employees and ex-service personnel.

Excludes (1) benefits paid from retirement trust funds financed by the employer and/or employee contributions; (2) benefits provided in kind, such as hospital and medical care; and (3) indemnities for the disability or death of former employees, which are classified under object class 42xx.

1301... Severance Pay. Payments made to former employees involuntarily separated through no fault of their own from Federal service.

1302... Unemployment Compensation. Payments made to the Department of Labor for reimbursing States for unemployment compensation payments.

1303... Voluntary Separation Incentive (VSI). Payments made to employees who voluntarily separate from Federal service.

1304... VSI Agency Contribution. One-time Agency payment of 9% of final basic pay to the civil service retirement fund for employees who take early-out.

1333... Payments for Deceased Employees.

Contractual Services And Supplies
(Object classes 21xx through 26xx)

21XX.. Travel and Transportation of Persons.

Travel and transportation costs of Government employees and other persons, while in an authorized travel status, that are to be paid by the Government either directly or by reimbursing the traveler. Costs of both travel away from official stations, subject to regulations governing civilian travel, and local travel and transportation of persons in and around the official station of an employee. This also includes rental or lease of passenger vehicles even though such vehicles may be used incidentally for transportation of things.

2110... Transportation of Persons. Contractual obligations for transporting people from place to place, by land, air, or water.

Includes

(1) commercial transportation charges; rental or lease of passenger cars; charter of trains, buses, vessels, or airplanes; ambulance service or hearse services; and expenses incident to the operation of rented or chartered conveyances (gasoline, oil, etc.).

(2) mileage allowance for use of privately-owned vehicles (POV) and related charges that are specifically authorized (such as highway and ferry tolls).

(3) bus, subway, streetcar, and taxi fares (including tips), whether used for local transportation or for travel away from a designated post of duty.

NOTE: For rental or lease of passenger motor vehicles from Government motor pools, see sub-object class 2115. For transportation expenses incident to permanent change of station (PCS), see sub-object class 2130.

NOTE: REGISTRATION FEES ARE INCLUDED IN BOX 17c, FEMA Form 60-2, WHEN THEY ARE IN CONJUNCTION WITH TRAVEL to the training/meeting site. If payment of registration fees is made in advance of the travel, prepare FEMA Form 60-2, Travel Authorization, and include the registration fee in Box 17c, Per Diem and Other. For registration fees where there is no travel involved (e.g., a meeting in a nearby hotel), see sub-object classes 2560 or 2580.

2111... Rental/Lease of Vehicles from Non-Federal Sources - Disaster-related. Obligations incurred for the rental or leasing of vehicles for the transportation of Government employees or others necessary to carry out a disaster operation or related activities (e.g., preliminary damage assessment). Disaster operations can include the Disaster Field Office (DFO), the Disaster Assistance Centers (DACs), storage centers at incident site, staging areas, warehouses, etc. Includes the rental or leasing of passenger vehicles, vans, trucks, aircraft, helicopter, boats, etc., and expenses incurred due to the operation of rented or chartered conveyances. (Charges incurred by other Federal agencies under a mission assignment are classified under sub-object class 250x.)

2115... Rental/Lease of Vehicles from Government Motor Pools (All FEMA Elements). Payments for rental or lease of passenger motor vehicles from interagency motor pools, whether disaster related or not.

2120... Subsistence for Travelers. Payments to travelers of per diem allowances or reimbursement of actual expenses for subsistence. (For other types of subsistence payments see sub-object class 2530.)

2130... Transportation Expenses Incident to Permanent Change of Station (PCS). Payments to employees for transportation expenses and per diem allowances or reimbursement of actual travel expenses associated with a permanent change of station (including travel expenses and per diem for the employee's immediate family), as authorized under 5 USC 5724a. (Charges for other PCS expenses are classified under sub-object class 1290, 2240, or 2523, as appropriate.)

2140... Incidental Travel Expenses. Other expenses directly related to official travel, such as baggage transfer, telephone and telegraph expenses, and fees for purchasing passports, purchasing travel checks, and for use of Automatic Teller Machines (ATMs) for government issued credit card cash withdrawals as authorized by travel regulations.

22XX.. Transportation of Things.

Contractual obligations incurred for the transportation of things (animals included), for the care of such things while in process of being transported, and for other services incident to the transportation of things. **Includes** rental of transportation equipment, such as U-Haul or Ryder trucks. **Excludes** transportation paid by a vendor for commodities purchased by the Government.

2210... Freight and Express - Non-disaster-related. Charges by common carrier and contract carrier (truck, air, bus, ship, etc.), including freight and express, demurrage, switching, recrating, refrigerating, and other incidental expenses. **Includes** information technology (IT) equipment and computers. **Excludes** local transportation and transportation of goods related to PCS. (See sub-object classes 2220 and 2240)

2211... Freight and Express for Information Technology (IT) Equipment - Disaster-related. Charges by common and contract carrier, including freight and express, demurrage, recrating, refrigeration, and other incidental expenses associated with the shipping of IT and related network computer equipment.

2212... Freight and Express (Non-IT) and Trucking and Other Local Transportation (IT and Non-IT) - Disaster-related. Charges by common and contract carriers incurred for the shipping of supplies and equipment necessary for setting up and maintaining a DFO or other operation in the field. A DFO operation includes such locations as the DFO, sub-DFOs, DACs, warehouse(s), staging areas, etc. Includes freight and express, demurrage, recrating, and other incidental expenses. Also includes charges incident to local shipping of DFO supplies and equipment, i.e., transfer of Disaster Assistance Center articles, etc.

2213... Mobile Home Transportation – Disaster-related. Obligations incurred in transporting mobile homes or manufactured housing units to and from a disaster site by contract.

2220... Trucking and Other Local Transportation - Non-disaster-related. Charges by a local firm for hauling, handling, and other services incident to local transportation, including contractual transfers of supplies and equipment.

NOTE: See also sub-object class 2210 for Freight and Express and sub-object class 2240 for PCS moves.

2230... Mail Transportation (All FEMA Elements). Postage used in parcel post and charges for express package services, such as United Parcel Service (i.e., charges for transporting freight).

NOTE: Excludes other postage and charges that are classified under sub-object class 2334.

2240... Transportation of Household Goods Related to PCS. Payments to Federal employees for transportation of household goods and effects or house trailers in lieu of payment of actual expenses when payment is for transfer of personnel from one official station to another. Charges for other PCS expenses are classified under sub-object class 1290, 2130, or 2523, as appropriate.

23XX.. Rent, Communications, and Utilities.

Payments for the use of land, structures, or equipment owned by others and charges for communication and utility services. Excludes payments for rental of transportation equipment, which are classified under object class 21xx or 22xx.

2310... Rental Payments to the General Services Administration (GSA) (All FEMA elements). Payments to GSA for rental of space and rent-related services .

Excludes payments (1) to a non-Federal source, which will be reported in object class 232x; (2) to agencies other than GSA for space, land, and structures that are subleased or occupied by permits (e.g., parking spaces, garages, warehouses), which will be classified in sub-object class 2589, regardless of whether the space is owned or leased by the agency other than GSA; (3) for related services provided by GSA in addition to services provided

under rental payments, e.g., extra protection or extra cleaning, which are classified under sub-object class 253x.

232X .. Rental Payments to Others. Payments to a non-Federal source for rental of space, land, and structures.

2320... Rental Payments to Others - Non-disaster-related. Payments to a non-Federal source for rental of space, land, and structures.

NOTE: For short-term rental of conference or hotel space, use sub-object class 2580.

2327... Rental Payments to Others - Disaster-related. Payments to a non-Federal source for rental of space, land, and structures for use in disaster operations, including Disaster Field Office (DFO), Disaster Assistance Centers (DACs), fixed sites (such as the National Processing Service Centers (NPSCs), National Teleregistration Center (NTC), etc), storage areas, staging areas, and any other related-use.

NOTE: For short-term rental of conference or hotel space, use sub-object class 2580.

2328... Mobile Home (MH) Pad Rent - Disaster-related. Obligations incurred for lease/rent of a mobile home site (pad) within the confines of an established commercial mobile home park or community when the site is used for installation of a FEMA-owned mobile home.

2329... Mobile Home Leasing Costs (Non-FEMA-Owned MH) - Disaster-related. Obligations incurred to lease/rent privately-owned or commercially-owned mobile homes in lieu of providing FEMA-owned mobile homes.

233X .. Communications, Utilities, and Miscellaneous Charges.

2331... IT and Communication Services and Rentals (All FEMA elements).

Includes obligations for (1) IT services including data, voice, and wireless communication services such as long-distance telephone services from other Federal agencies or accounts; (2) contractual mail (including express mail service for letters) or messenger service; (3) rental of post office boxes, postage meter machines, mailing machines, and teletype equipment and (4) the rental or lease of IT equipment, including any hardware and software.

Excludes charges for (1) stamps (see sub-object class 2334); (2) parcel post and express mail service for freight (see sub-object class 2230); (3) maintenance of information technology and related training and technical assistance, when significant and readily identifiable in the contract or billing (see sub-object class 2525); and (4) contractual services involving the use of equipment in the possession of others, such as computer time-sharing or data center outsourcing (see sub-object class 2525).

2332... Utility Services (All FEMA elements). Obligations for heat, light, power, water, gas, electricity, and other utility services (e.g., garbage). Excludes transportation and communication services.

2333... Miscellaneous Charges. Periodic charges under purchase/rental agreements for equipment. (Payments subsequent to the acquisition of title to the equipment are classified under object class 31xx.)

Excludes payments under lease/purchase contracts for construction of buildings, which are classified under object class 32xx or 43xx, and for lease/purchase contracts for IT and telecommunications equipment which are classified under object class 31xx. (See also sub-object class 2525 for maintenance contracts.)

NOTE: For short-term conference space, see sub-object class 2580.

2334... Postage. For all mail sent by the US Postal Service, including express mail services for letters (excluding parcel post). (See sub-object class 2230 for other contractual transportation charges.)

NOTE: For postage meter rental see sub-object class 2331.

2336... Rental Equipment – Disaster-related. Charges incurred for the rental of furniture and equipment for use in all *temporary* facilities of a disaster operation. Includes rentals of desks, tables, chairs, typewriters, copiers, calculators, etc.

NOTE: The NPSC, DFC, and other 12-month, full-time, fixed-sites are not considered to be “disaster-related” for use of this sub-object class code; use sub-object class code 2337 for these permanent disaster facilities.

2337... Rental Equipment – Non-disaster related. Charges incurred for the rental of furniture and equipment for use in FEMA elements that are not disaster-related. Includes rental of desks, tables, chairs, typewriters, copiers, calculators, etc.

24XX..... Printing and Reproduction

Obligations incurred for contractual printing and reproduction (including photocomposition, photography, blueprinting, photostatting, and microfilming), and the related composition and binding operations performed by the Government Printing Office (GPO), other agencies or other units of the same agency (on a reimbursable basis), and commercial printers or photographers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Includes publication of notices, advertising, radio and television time, when done by contract. Also includes standard forms when specially printed or assembled to order and printed envelopes and letterheads.

NOTE: This object class consists of both printing and binding, as defined in the Government Printing and Binding regulations issued by the Joint Committee on

Printing, and reproduction of the type that does not come within the Joint Committee's definition.

2410... Printing and Duplicating. Obligations for job work done on printing presses that utilize printer's type plates or engravings; lithographing; multi-graphing reproduction employing photographically made plates; related photo-reproduction work; etc. Includes electronic photocomposition and reproduction work by a spirit process, mimeographing and stencils, binding connected with the above, etc.

2411... Quick Copy Services. Obligations for quick copy reproduction services provided by private vendors (e.g., Mr. Speedy, Kinko, etc.).

2420... Photostats, Blueprints, Photography. Obligations for the purchase of prints/copies of film/slides (film processing and development) and video tapes.

Excludes purchases of commercially produced film, slides, or prints. (See sub-object class 3131 for commercially produced film, prints, or slides.)

2430... Microfilming.

2440... Notices and Advertising. Obligations for notices, advertising, and radio and television time. Includes obligations incurred for issuing floodplain public notices.

25XX..... Other Contractual Services

Contractual services for advisory and assistance services; purchases of goods and services from Government accounts; operation and maintenance of facilities and equipment; payments for medical care; research and development (R&D) contracts; subsistence and support of persons; and other services not otherwise classified.

NOTE: supplies and materials furnished by the contractor in connection with advisory and assistance services or other services are included, based on the type of contractual services involved.

250X .. Mission Assignments and Delegations of Authority – Disaster-related.

Total obligations incurred for the required goods and services provided by other Federal agencies (OFAs) and departments necessary to perform disaster-related duties as specified under a FEMA-issued mission assignment or Delegation of Authority. The latter is used for the Departments of Labor (DOL) and Health and Human Services (HHS) only.

2501... Mission Assignment – Federal Operations Administrative and Management Support – Disaster-related. Obligations incurred for a mission assignment to an OFA to provide administrative and logistical support, including personnel, equipment, and supplies, to begin and maintain disaster operations. (*Category 25.3*)

Excludes rental or lease of vehicles; see sub-object class 2111.

NOTE: Not to be used for contractual services from a private vendor.

2503... Delegation of Authority – Disaster Unemployment Assistance – Disaster-related. Obligations incurred under a Delegation issued to the Department of Labor (DOL) for the operation of the Disaster Unemployment Assistance Program. **(Technical Assistance to Support OFA)** *(Category 25.3)*

2504... Delegation of Authority – Crisis Counseling Assistance – Disaster-related. Obligations incurred under a Delegation issued to the Department of Health and Human Services, Center for Mental Health Services (HHS-CMHS), (formerly called the National Institute of Mental Health-NIMH) to provide long-term Crisis Counseling assistance (Regular Program). **(Technical Assistance to support OFA)** *(Category 25.3)*

2507... Mission Assignment - Technical Assistance – Disaster-related. Obligations incurred by OFAs under a mission assignment for providing technical assistance to State or local governments. **(Technical Assistance to State and local governments)** *(Category 25.3)*

NOTE: Not to be used for contractual services from a private vendor.

2508... Mission Assignment - Direct Federal Program Assistance – Disaster-related. Obligations incurred under a mission assignment for direct federal assistance from an OFA. **(Direct Federal Assistance to State and local governments)** *(Category 25.3)*

NOTE: Not to be used for contractual services from a private vendor.

2509... Mission Assignment - Other – Disaster-related. Obligations incurred under a mission assignment to an OFA to perform disaster related duties or functions not otherwise classified. **(Direct Federal Assistance)** *(Category 25.3)*

NOTE: Not to be used for contractual services from a private vendor.

251X .. Mobile Homes (MH) - Disaster-related. FEMA-direct obligations incurred for providing mobile home assistance to eligible disaster victims, excluding mission assignments to OFAs for such purposes. See also sub-object class 2328, Pad Rent; 2329, Mobile Home Leasing; 3190, Mobile Home Procurement; 3231, Commercial Site Upgrade; and 3232, Site Construction.

2512... MH Installation Costs - Disaster-related. Obligations incurred for installing mobile homes (both FEMA-owned and/or leased) on private, commercial, and/or group sites. Includes obligations incurred for the development of private sites and minor commercial site upgrading when either is performed as part of the installation contract. Also includes providing heating fuel if accomplished by separate contract. *(Category 25.2)*

2513... MH Maintenance and Deactivation Costs - Disaster-related.

Obligations incurred for contract labor and materials to maintain mobile homes while occupied and to winterize, deactivate, and/or return unit to a staging or storage area. (*Category 25.7*)

2514... MH Refurbishing Costs - Disaster-related.

Obligations incurred by a FEMA Strategic Storage Center for contract labor services to refurbish mobile homes units, including materials when part of a contract. (*Category 25.7*)

2520... Storage and Maintenance - Vehicles. Obligations for contractual services for storage and care of vehicles. (*Category 25.7*)

2521... Storage and Maintenance - Disaster-related. Obligations for storage and care of disaster fly-away kits and other disaster-related equipment. (*Category 25.7*)

2523... Storage of Household Goods Related to PCS. Obligations for contractual services for storage and care of household goods, including those associated with a permanent change of station (PCS). Obligations for other PCS expenses are classified under sub-object class 1290, 2130, or 2240. (*Category 25.7*)

2525... Equipment Operation/Maintenance (All FEMA elements). Obligations for operation, maintenance, repair, and storage of equipment, when done by contract. (*Category 25.7*)

2526... Software and Hardware Operation/Maintenance (All FEMA elements). Obligations for contracts to maintain software or hardware, including maintenance that is part of a rental contract, when significant and readily identifiable in the contract or billing. (*Category 25.7*)

Excludes (1) charges for rental of IT and telecommunications hardware and software, which are classified in sub-object class 2333 and (2) contracts where the principal purpose is to upgrade or improve software, which are classified in sub-object class 3170 or 3171, as appropriate.

2530... Subsistence and Support. Obligations incurred for contractual services with the public or another Federal Government account for the board, lodging, and care of persons, including prisoners. (*Category 25.8*)

Excludes (1) travel items, which are classified under object class 21xx; (2) hospital care, which is classified under sub-object class 2531; and (3) rental of conference space, which is classified under sub-object class 2580.

2531... Medical Care. Payments to contractors for medical care.

Includes payments to (1) Medicare contractors; (2) private hospitals; (3) nursing homes; (4) group health organizations for medical care services provided to veterans; and (5) carriers by the Employees and retired employees health benefits fund and CHAMPUS. For example, this sub-object class would

include a contract with an ambulance service to provide service to a DFO or other disaster location. (*Category 25.6*)

Excludes contracts with individuals who are reportable under OPM regulations as Federal employees (Category 11.3 or 11.5, as appropriate) and payments to compensate casual workers and patient help (Category 11.8).

2540... Stenographic Services. For contractual stenographic reporting and typing; also includes charges for copies of documents provided by a service. (*Category 25.2*)

2541... Interpreters/Translators. Obligations for contractual agreements with temporary agencies for short-term temporary employment of interpreters and/or translators (sign or language). For other types of temporary employment, see sub-object class 2542. (*Category 25.2*)

2542... Temporary Employees - Contract. Obligations for services for short-term temporary employees typically secured through an employment agency (e.g., Kelly Girls, Manpower, etc.). (*Category 25.2*)

Excludes services of translators/interpreters; see sub-object class 2541.

2543... Auditing. Includes obligations for auditing of financial statements when done by contract with the private sector. (*Category 25.2*)

Excludes performance auditing, which is classified under object class 259x.

2560... Tuition and/or Registration (Private sector). Obligations for the **general education** of employees (e.g., for courses for credit leading to college or post graduate degrees). Agreement is with the *private sector* for training and/or registration provided in or through facilities or organizations by persons who are not government employees. This includes training by private firms, public and private schools, private contractors and consultants, professional organizations, etc. (*Category 25.2*)

Excludes tuition for training closely-related to the basic responsibilities and mission of the agency, which is classified under sub-object class 2595.

NOTE: Registration fees not in conjunction with Standard Form 182, Request, Authorization, Agreement and Certification of Training, are submitted on Standard Form 1164, Claim for Reimbursement for Expenditures on Official Business, and classified under sub-object class 2580 (see also sub-object class 4130 for non-Federal attendees).

If there is a registration fee and travel is involved to attend the session, the registration fee may be included on FEMA Form 60-2, Box 17c, Per Diem and Other.

2561... Tuition and/or Registration (Federal sector). Obligations for the **general education** of employees. Contract is with *other Federal agencies* for training

and/or registration provided in or through facilities or organizations by persons who may or may not be Federal government employees. (Category 25.2)

Excludes tuition for training closely-related to the basic responsibilities and mission of the agency, which is classified under sub-object class 2595.

NOTE: Registration fees not in conjunction with Standard Form 182, Request, Authorization, Agreement and Certification of Training, are submitted on Standard Form 1164, Claim for Reimbursement for Expenditures on Official Business, and classified under sub-object class 2580 (see also sub-object class 4130 for non-Federal attendees).

If there is a registration fee and travel is involved to attend the session, the registration fee may be included on FEMA Form 60-2, Box 17c, Per Diem and Other.

2570... Licenses, Fees, and Other Charges. Fees and other charges for abstracting land titles; premiums on insurance (other than payments to the Office of Personnel Management); surety bonds; IT licenses; subscription to on-line computer services of other Federal departments, agencies, or private organizations; notary fees; and others as identified. (Category 25.2)

2575... Legal Claims. Obligations for tort claims and similar situations. (Category 25.2)

2576... Disaster Legal Services – Disaster-related. Obligations incurred in connection with providing disaster legal services to disaster victims through an agreement with the Young Lawyers Division (YLD) of the American Bar Association (ABA). (Category 25.2)

2580... Other Service Contracts. Charges incurred for service contracts not otherwise identified in this section. Examples include framing of photographs, hiring movers, leasing or renting conference facilities, exhibit booths, clipping service, membership in organizations, and course development. Rental space for conferences and/or training courses is also charged to this sub-object class code, as are registration and conference fees if not in conjunction with travel and are not part of SF-182. (Category 25.2)

NOTE: For facility maintenance and upkeep, see sub-object class 2584 or 2587.

NOTE: For conference fees in conjunction with travel when there is no SF-182, use sub-object class 2110. Use either sub-object class 2560 or 2561 for conference fees on an SF-182.

2581... Security Investigations. Obligations incurred for security clearances for employees in sensitive positions (may be to another Federal agency). (Category 25.3)

2582... Purchase of Property Program - Permanent Buy-out. Obligations by Mitigation under the National Flood Insurance Fund for relocation expenses

and the **Letter of Credit** process to provide funds to States. (*Category 25.2*)

NOT be used for FY 1996 or later.

2583... Purchase of Property Program - Permanent Buy-out. Obligations by Mitigation using the National Flood Insurance Fund for relocation expenses and using **SMARTLINK** to provide funds to States. (*Category 25.2*)

NOT to be used for FY 1996 or later.

NOT for permanent buy-outs using the Disaster Relief Fund mitigation authorities; see sub-object class 4175.

2584... Facility Operations/Maintenance - Non-disaster-related. **Includes obligations under \$15,000 (capitalization floor amount) for** (1) the operation and maintenance of facilities when done by contract, including Government-owned contractor-operated (GOCO) facilities; (2) service contracts (e.g., security guard contracts) and routine repair of facilities and upkeep of land; and (3) the operation of facilities engaged in research and development activities. (*Category 25.4*)

Excludes alterations, modifications, or improvements of facilities and land, which are classified under object class 32xx.

2585... Equal Employment Opportunity (EEO) Contracts. Obligations for processing EEO complaints. (*Category 25.2*)

2587... Facility Operations/Maintenance - Disaster-related. **Includes obligations under \$15,000 (capitalization floor amount) for** (1) the operation and maintenance of *temporary*, disaster-related facilities when done by contract, including Government-owned contractor-operated (GOCO) facilities; and (2) service contracts (e.g., security guard contracts) and routine repair of *temporary*, disaster-related facilities and upkeep of land. *Temporary*, disaster-related facilities include such locations as the DFO, sub-DFOs, DACs, DRCs, Service Centers, warehouse(s), staging areas, etc., but **not** a fixed site operation such as a NPSC and NTC which are classified under sub-object class 2584. Also includes rental (incidental) and service agreements for portable toilets. (*Category 25.4*)

2588... Check Writing - Disaster-related. This includes all obligations for a banking services contract and all supplies, equipment and maintenance costs for the financial document printers. (*Category 25.2*)

2589... Interagency Agreements. Obligations for goods and/or services provided by OFAs through reimbursable agreements (except Government Motor Pools, see sub-object class 2115). (*Category 25.3*)

NOTE: For non-Federal/State agreements or other entity grants, see sub-object class 4101. For mission assignments for disaster-related activities to other Federal agencies, see object class 250x.

2590... Research and Development (R&D) Contracts. Obligations incurred for

research and development contracts, except R&D reported as advisory and assistance services (sub-object class 2595, 2596, or 2597) or as operation and maintenance of R&D facilities (sub-object class 2584). Includes contracts for the conduct of basic and applied research and development activities. (Category 25.5)

- 2591... Standby Contract for Disaster Housing Resources – Disaster-related.** Contract costs for field implementation (unit procurement, transportation, set-up, management, maintenance, and disposition of units) associated with a specific disaster. (Category 25.2)
- 2592... Inspection Services - Disaster Housing (DH) Assistance and Individual and Family Grant (IFG) Programs – Disaster-related.** Obligations incurred by contract for disaster housing assistance and individual and family grant inspections, including a prorated share of overhead expenses. (Category 25.2)
- 2593... Inspection Services - Hazard Mitigation Program (HMTAP) – Disaster-related.** Obligations incurred by contract for hazard mitigation inspections, reviews, and other types of technical assistance relating to hazard mitigation activities, including overhead expenses. (Category 25.2)
- 2594... Inspection Services - Standby Technical Assistance Contract – Disaster-related.** Obligations incurred by contract for the completion and/or preparation of preliminary damage assessments (PDAs), Damage Survey Reports (DSRs), appeals, and Community Disaster Loans (CDLs), as well as other types of technical assistance relating to disaster assistance or infrastructure programs. (Category 25.2)
- 2595-7 Advisory and Assistance Services.** Obligations for advisory and assistance services acquired by contract from non-Federal sources (that is, the private sector, foreign governments, State and local governments, tribes) as well as from other units within the Federal Government. This object class consists of three types of services: management and professional support services; studies analyses, and evaluations; and engineering and technical services (Category 25.1)

Excludes

- (1) Personnel appointments and advisory committees, which are classified under category 113x;
- (2) IT consulting services, which have large scale systems acquisition and integration or large scale software development as their primary focus (see object class 31xx).
- (3) Contracts with the private sector for operation and maintenance of IT and telecommunications services (i.e., Federal information processing resources) as defined in subpart 201-34.201 of the Federal Information Resources Management Regulations (FIRMR), unless they are an integral part of advisory and assistance services contract (see sub-object class 2526);

(4) Architectural and engineering services as defined in the Federal Acquisition Regulations (FAR) 36.102 (40 USC 541);

(5) Research on theoretical mathematics and basic medical, biological, physical, social, psychological, or other phenomena (see sub-object class 2590).

(6) Contractual services classified in categories 25.2 through 25.8 and object class 26xx.

2595... Management and Professional Support Services. Obligations for contractual services that (1) assist, advise, or train staff to achieve efficient and effective management and operation of organizations, activities, or systems (including management and professional support services for IT and R&D activities); (2) are normally closely related to the basic responsibilities and mission of the agency contracting for the services; and (3) support or contribute to improved organization of program management, logistics, management, project monitoring and reporting, data collection, budgeting, accounting, performance auditing, and administrative/technical support for conferences and training programs. *(Category 25.1)*

Excludes auditing of financial statements; see sub-object class 2543.

2596... Studies, Analyses, and Evaluations. Obligations for contractual services that provide organized analytic assessments or evaluations in support of policy development, decision-making, management, or administration. **Includes** studies in support of IT and R&D activities as well as obligations for models, methodologies, and related software supporting studies, analyses, or evaluations. *(Category 25.1)*

2597... Engineering and Technical Services (excluding routine engineering services and operation and maintenance of IT and data communications services). Obligations for contractual services that (1) support the program office during the acquisition cycle by providing such services as IT architecture development, systems engineering, and technical direction; (2) ensure the effective acquisition, operation, and maintenance of a weapon system or major system, as defined in OMB Circular A-109 or the Capital Programming Guide supplement to OMB Circular A-11; (3) provide direct support of a major acquisition or weapons system that is essential to R&D, production, or maintenance of the system. *(Category 25.1)*

Includes (1) IT consulting services, such as IT architecture design and capital programming, and investment control support services and (2) software services such as implementing a web-based, commercial off-the-shelf software product that is an integral part of a consulting services contract.

For Information and Planning Purposes Only

Office of Management and Budget (OMB) Circular A-11 (2000), section 83.7 classifies other contractual services as follows:

- 25.1** Advisory and Assistance Services;
- 25.2** Other Services;
- 25.3** Other Purchases of Goods and Services from Government Accounts;
- 25.4** Operation and Maintenance of Facilities;
- 25.5** Research and Development (R&D) Contracts;
- 25.6** Medical Care;
- 25.7** Operation and Maintenance of Equipment; and
- 25.8** Subsistence and Support of Persons.

Below is a list of the OMB categories and the sub-object classes used by FEMA which fall within OMB's categories. (Each OMB Category also is identified following each sub-object class description.)

<u>25.1</u>	<u>25.2</u>	<u>25.3</u>	<u>25.4</u>	<u>25.5</u>
2595	2512, 2540	2501, 2503	2584	2590
2596	2541, 2542	2504, 2507	2587	
2597	2543, 2560	2508, 2509		
	2561, 2570	2581, 2589		
	2575, 2576			
	2580, 2582			
	2583, 2585			
	2588, 2591			
	2592, 2593			
	2594			
<u>25.6</u>	<u>25.7</u>	<u>25.8</u>		
2531	2513, 2514	2530		
	2520, 2521			
	2523, 2525			
	2526			

There are no changes in FEMA's use of its designated sub-object classes when it comes to committing and/or obligating by FEMA employees. This page is for use in planning FEMA's budget and for reporting purposes only.

26XX.. Supplies and Materials

Obligations for commodities, whether acquired by formal contract or other forms of purchase, that are (1) ordinarily consumed or expended within 1 year after they are put into use, (2) converted in the process of construction or manufacture, or (3) used to form a minor part of equipment or fixed property, up to a cost of \$25,000. Any purchase \$25,000 or over is classified as a capital asset under 31xx or 32xx.

NOTE: Excludes charges for off-the-shelf software purchases.

2610... Office Supplies (Non-training needs). Obligations incurred for office supplies such as pencils, pens, rulers, paper, markers, transparency film, pads, calendars, stenographic notebooks, standard forms (except when specially printed or assembled to order – see sub-object class 2410), name plates, plain envelopes, pen sets, badges, plaques, blank video tapes, film, cassettes, and other property of little monetary value (e.g., desk trays and calendar stands). (For furniture, see sub-object classes 3120 and 3129.)

2611... Office Supplies (Training needs). Obligations incurred for pencils, pens, rulers, paper, markers, transparency film, etc., utilized by students and faculty in the delivery of an educational or training program. These items are used in the delivery (not the development) of educational and training programs. (For furniture, see sub-object classes 3121 and 3129.)

2612... Non-monetary Awards. Obligations incurred for the purchase of items of nominal value such as balloons, hats, coffee mugs, desk medallions, pens or certificates related to the Reward and Recognition System.

2615... IT Supplies and Materials. Obligations for manuals, data storage media (CD-ROM, diskettes, digital tape), and toner cartridges for laser printers or fax machines.

Excludes purchase of IT software, which is classified under sub-object class 3171.

2620... Subscriptions. Obligations for subscriptions for newspapers, periodicals, pamphlets, and other similar items.

2625... Pamphlets and Documents. Obligations for the purchase of pamphlets, documents, newspapers, periodicals, records, cassettes, or other publications whether printed, microfilmed, photocopied, or otherwise recorded for auditory or visual use that are off-the-shelf rather than specially ordered by or at the request of the agency (e.g., maps, retirement data packages, disaster reports).

Excludes publications acquired for permanent collections, which are classified under sub-object class 3130.

2630... Chemical, Surgical, and Medical Supplies.

2631... Safety Equipment, Materials, and Supplies. Obligations for the purchase of equipment used in the prevention of injury to Government employees (e.g., safety glasses, fire extinguishers, smoke detectors, boots, goggles, etc.).

- 2640... Fuel.** Obligations for fuels used in cooking, heating, generating power, making artificial gas, and operating motor vehicles, trains, aircraft, and vessels.
- 2650... Clothing and Clothing Supplies.** Obligations for articles of clothing, together with materials and sewing supplies used in the manufacture of wearing apparel. This includes blankets, diapers, etc. when purchased for disaster victims.
- 2660... Provisions.** Obligations for food and beverages. Includes providing bottled water for emergency employee needs, even when provided under a service contract (service is to provide water, not service the units).
- 2670... Cleaning and Toilet Supplies.**
- 2680... Ammunition and Explosives.**
- 2690... Materials and Parts.** Obligations for commodities (including building materials) used in the construction, repair, or production of supplies, equipment, machinery, buildings, and other structures, including telephone kits and parts, camera repair, batteries (all kinds), light bulbs, small electrical and electronic parts, and plastic sheeting or other materials (for disaster victims).

Acquisition of Assets.

(Object classes 31xx through 33xx)

These object classes consist of capitalized (i.e., depreciated) assets and non-capitalized assets.

31XX.. Equipment. Obligations for the purchase of personal property of a durable nature: i.e., property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition.

Includes the initial installation of equipment when performed under contract.

Excludes (1) supplies and materials classified under object class 26xx; (2) purchases of fixed equipment classified under object class 32xx; and (3) operation, maintenance and repair of equipment classified under OMB category 25.7 (sub-object classes 2513, 2514, 2520, 2521, 2523, 2525, and 2526).

This object class consists of both equipment that is not capitalized (not set up in property accounts) and equipment that is capitalized. Capitalized assets are recorded in the property accounts and depreciated over time. A threshold of \$25,000 for purchase of assets (both in part and in aggregate) has been established for FEMA to identify and manage; all new acquisitions over \$25,000 will be identified with a new sub-object class code, as described below.

3101... Lease of Assets (Non-capitalized). Lease of assets costing less than \$25,000 under an agreement, which is essentially equivalent to an installment purchase. At the end of the lease agreement, with or without a nominal payment, the property reverts to FEMA, thus making the rental payments tantamount to installment purchase payments.

NOTE: If a decision to purchase at the end of the lease agreement has not been made, code the action as a lease, using object class 233x.

3109... Lease of Assets (Capitalized). Lease of assets costing \$25,000 or more under an agreement which is essentially equivalent to an installment purchase contract. At the end of the lease agreement, with or without a nominal payment, the property reverts to FEMA, thus making the rental payments tantamount to installment purchase payments.

3110... Transportation Equipment (Non-capitalized). Purchase of vehicles (including passenger-carrying automobiles, motor trucks, and motorcycles), tractors, aircraft, barges, power launches, and other vessels costing less than \$25,000.

Excludes mobile homes purchased for use in disaster operations; see sub-object class 3190.

3119... Transportation Equipment (Capitalized). Purchase of vehicles (including passenger-carrying automobiles, motor trucks, and motorcycles), tractors, aircraft, barges, power launches, and other vessels costing more than \$25,000.

Excludes mobile homes purchased for use in disaster operations; see sub-object class 3199.

3120... Furniture and Fixtures (Non-capitalized) - Not for classroom use. Purchase of moveable furniture, fittings, fixtures, and household or office equipment costing less than \$25,000 per item. This includes desks, tables, work stations, chairs, typewriters, calculators, rugs, drapes, wall pictures, safes, flags, etc., as well as lease/purchase option agreements (see also sub-object class 2610).

3121... Furniture and Fixtures (Non-capitalized) – Classroom use. Purchase of audio visual equipment and classroom furniture and fixtures (including items listed in sub-object class 3120) costing \$25,000 or more per item used in the delivery of an educational or training program, including lease/purchase option agreements (see also sub-object class 2611).

3129... Furniture and Fixtures (Capitalized). Purchase of furniture and fixtures costing \$25,000 or more per item (as described in sub-object class 3120) for use by FEMA program elements, both training-related and other, including lease/purchase option agreements.

3130... Publications for Permanent Collections (Non-capitalized). Purchase of books, CD ROMs, and other material from a commercial vendor for a permanent agency library collection with a shelf life of more than 1 year and costing under \$25,000 in part or in aggregate.

3131... Audio Visual Materials (Non-capitalized). Purchase of pre-recorded films, slides, slide-tape, video tape, or similar audio visual media (commercially produced) which will be added to a permanent collection, have a shelf life of

more than 1 year, and cost less than \$25,000 in part or in aggregate.

NOTE: See also, sub-object class 2420 for film processing.

- 3139... Publications for Permanent Collections (Capitalized).** Purchase of books, pre-recorded films, slides, video tape, audio-visual media, CD ROMS, etc., which cost \$25,000 or more, per item or in aggregate, with a shelf life of more than 1 year.
- 3140... Tools and Implements (Non-capitalized).** Purchase of hand-held devices used to repair and/or maintain Government property which cost less than \$25,000 per item or in aggregate.
- 3149... Tools and Implements (Capitalized).** Purchase of hand-held devices used to repair and/or maintain Government property which cost more than \$25,000 per item or in aggregate (e.g., collection or set of tools) with a shelf life of more than 1 year.
- 3150... Machinery (Non-capitalized).** Purchase of engines, generators, manufacturing machinery, pumps, transformers, ship equipment, and other production and construction machinery, such as fork lifts, which cost less than \$25,000 per item and have a shelf-life of more than 1 year.
- 3159... Machinery (Capitalized).** Purchase of engines, generators, manufacturing machinery, pumps, transformers, ship equipment, and other production and construction machinery, such as fork lifts, which cost \$25,000 or more per item and have a shelf-life of more than 1 year.
- 3160... Instruments and Apparatus (Non-capitalized).** Purchase of surgical instruments, X-ray apparatus, signaling equipment, telephone and telegraph equipment (including specialty equipment for the handicapped), electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, mechanical drafting devices, FAX machines, shredders, scanners, copiers, dosimeters, fiber optic cable, electronic door locks, video and VCR machines, printers, televisions, electronic readers, and pagers, whether purchased outright or under a lease/purchase option agreement, with a purchase price of less than \$25,000 per item or set.
- 3169 Instruments and Apparatus (Capitalized).** Purchase of telephone and telegraph equipment, electronic equipment, scientific instruments and appliances, photographic equipment, picture projection equipment and accessories, mechanical drafting devices, signaling equipment, X-ray apparatus, surgical instruments, and measuring and weighing instruments and accessories, FAX machines, shredders, scanners, copiers, dosimeters, fiber optic cable, electronic door locks, video and VCR equipment, printers, televisions, electronic readers, and pagers, whether purchased outright or under a lease/purchase option agreement, with a purchase price of \$25,000 or more per item or set of items.
- 3170... IT and Telecommunications Equipment (Non-capitalized).** Purchase of

hardware (e.g., central processing units (CPU), data entry or keypunch machines, modems), telephone handsets, and personal computers, costing less than \$25,000 per item or set of items. **Includes** obligations for service in connection with the initial installation of IT or telecommunications equipment when performed as part of the purchase contract.

3171... IT Software (Non-capitalized). Purchase of custom and off-the-shelf software, costing less than \$25,000 per package. **Includes** obligations for service in connection with the initial installation of software when performed as part of the purchase contract.

Excludes (1) software that is an integral part of consulting services contracts as defined in sub-object classes 2595, 2596, and 2597 and (2) rental of IT and telecommunications hardware and software which is classified under sub-object class 2331.

3178... IT and Telecommunications Equipment (Capitalized). Purchase of hardware (e.g., central processing units (CPU), data entry or keypunch machines, modems), telephone handsets, and personal computers, costing \$25,000 or more per item or set of items. **Includes** obligations for service in connection with the initial installation of IT or telecommunications equipment when performed as part of the purchase contract.

3179... IT Software (Capitalized). Purchase of custom and off-the-shelf software, costing \$25,000 or more per package. **Includes** obligations for service in connection with the initial installation of software when performed as part of the purchase contract.

Excludes (1) software that is an integral part of consulting services contracts as defined in sub-object classes 2595, 2596, and 2597 and (2) rental of IT and telecommunications hardware and software which is classified under sub-object class 2331.

3180... Armaments (Non-capitalized). Purchase of small arms, fire-control apparatus, searchlights, tanks, armored carriers, tractors, missiles, machine guns, bayonets, anti-aircraft guns, artillery, detectors, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment which cost less than \$25,000 per item or system.

3189... Armaments (Capitalized). Purchase of small arms, fire-control apparatus, searchlights, tanks, armored carriers, tractors, missiles, machine guns, bayonets, anti-aircraft guns, artillery, detectors, submarine mine equipment, ammunition hoists, torpedo tubes, and other special and miscellaneous military equipment which cost \$25,000 or more per item or system.

3190... Manufactured Housing Procurement – Disaster-related (Non-capitalized). Purchase of manufactured housing units for disaster response use, either through other Federal agencies or outside contractors, which cost less than \$25,000 per unit.

Includes (1) mobile homes when purchased from a private vendor and (2) temporary housing structures such as tents or other modular type structures when purchased for agency use and inventory.

3199... Manufactured Housing (Mobile Home) Procurement – Disaster-related (Capitalized). Purchase of manufactured housing units for disaster response use from other Federal agencies or outside contractors which cost \$25,000 or more per unit. **Includes** temporary housing structures such as tents or other modular type structures when purchased for agency inventory.

32XX.. Land and Structures. Obligations for purchase and improvement of land, buildings and other structures, non-structural improvements, and fixed equipment when acquired under contract (whether an addition or a replacement).

NOTE: All assets in object class 32xx are capitalized FEMA assets with a threshold purchase price or value of \$25,000 or more. For purchase/lease of land and structure assets under \$25,000, use sub-object class code 2584 or 2587, as appropriate.

3210... Land (Capitalized). Purchase of land and interest in lands, including easements and rights of way when purchase price is \$25,000 or more.

3220... Buildings and Other Structures (Capitalized). Obligations for acquisition or construction of buildings and structures, and additions thereto, when acquired under contract with a threshold of \$25,000.

Includes (1) alterations, modifications, and improvements to land and structures when done by contract; and (2) principal payments under lease-purchase contracts for construction of buildings.

Excludes routine maintenance and repair of facilities; see sub-object class 2584 or 2587, as appropriate.

3230... Non-structural Improvements (Capitalized). Obligations for non-structural improvements of land (e.g., landscaping, fences, sewers, wells, reservoirs, and fuel storage tanks) or installation of satellite dishes or radio, TV, or communication towers, when acquired under contract costing \$25,000 or more.

3231... Mobile Home Commercial Site Upgrade - Disaster-related (Capitalized). Obligations incurred to upgrade facilities in a mobile home commercial park or community to provide additional capacity for FEMA-owned mobile homes, when such charges are not included in the installation contract and are at least \$25,000.

3232... Mobile Home Site Construction - Disaster-related (Capitalized). Obligations incurred for construction of a group mobile home site with a cost of at least \$25,000. **Excludes** construction mission assigned to another Federal agency.

3240... Fixed Equipment (Capitalized). Obligations for fixtures and equipment (whether an addition or a replacement) that become **permanently attached** to or a part of buildings or structures. Examples include elevators, plumbing,

power-plant boilers, fire alarm systems, lighting or heating systems, and air conditioning or refrigerating systems, when acquired under contract, with a cost of at least \$25,000.

Includes (1) the cost of the initial installation of fixed equipment when performed under contract and (2) removing barriers to assist handicapped persons.

Excludes routine maintenance and repair which are classified under sub-object class 2584 or 2587, as appropriate.

3250... Leasehold Improvements (Capitalized). Obligations for improvements to leased land, buildings, structures, or facilities (expenditures to be depreciated over the life of the lease) occupied by FEMA for at least 1 year as a lessee, with a cost of \$25,000 or more. **Includes** easements and rights-of-way.

33XX.. Investments and Loans. Obligations for the purchase of securities (neither U.S. Government securities nor securities of wholly-owned Federal Government enterprises), temporary or permanent investments, and interest accrued at the time of purchase and premiums paid on all investments.

NOTE: If payment occurs for which there is no asset (property or enforceable notes) so that the payment is a sunk cost, it should be included under object class 42xx.

3310... Investments in Securities. Obligations for the purchases of stocks, bonds, debentures, and other securities (except the par value of U.S. Government securities or securities of wholly owned Government enterprises) in which money is invested either temporarily or permanently. Includes the amount paid for interest accrued at the time of purchase and premiums paid on all investments, including payments over par value for the purchase of Government securities, and discounts under par value on sales of Government securities.

332X .. Loans. Includes loans to foreign governments, States, and other political subdivisions; other Government departments and agencies; and corporations, associations, and individuals.

3321 ... Community Disaster Loan (CDL). Loans made to eligible states for a need that results from a declared disaster in accordance with the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), 42 U.S.C. 5121 et seq., Section 417.

3322... Individual and Family Grant (IFG) Loan. Loans made to a State to cover its portion of costs under the cost-sharing provisions of the Stafford Act, Section 319.

3323... Infrastructure (IF) Loan. Loans for public assistance or infrastructure rebuilding made to a State to cover its portion of costs under the cost-sharing provisions of the Stafford Act, Section 319.

3324... Hazard Mitigation (HM) Loan. Loans made to a State for approved hazard mitigation projects to cover its portion of costs under the cost-sharing provisions of the Stafford Act, Section 319.

Grants and Fixed Charges
(Object classes 41xx through 44xx)

41XX.. Grants, Subsidies, and Contributions. Cash payments to States, other political subdivisions, corporations, associations, and individuals for grants (including revenue sharing), subsidies (including credit program costs), and gratuities and other aid (including readjustment and other benefits for veterans, other than indemnities for death or disability). Contributions to foreign countries, international societies, commissions, proceedings, or projects that are lump sum or as quotas of expenses, fixed by treaty, or discretionary grants. Taxes imposed by State and local taxing authorities where the Federal Government has consented to taxation (excluding the employer's share of Federal Insurance Contribution Act taxes) and payments in lieu of taxes.

NOTE: Obligations under grant programs that involve the furnishing of services, supplies, materials, and the like by the Federal Government, rather than cash, are **not** charged to this object class, but to the object class representing the nature of the services, articles, or other items that are purchased.

4101... Grants, Subsidies, and Contributions. Cooperative agreements, other subsidies, and grants other than under the Performance Partnership Agreements (PPAs) or the Emergency Management Performance Grant (EMPG, starting in FY 2000): for example, Urban Search & Rescue cooperative agreements with task force units.

NOTE: For grants under the PPA or the EMPG, use sub-object class 4120 (non-disaster). For Disaster Preparedness Improvement Grant (DPIG), use sub-object class 4174 (prior to FY 2000 when DPIG's became part of the EMPG).

411X. . Superfund Program Grants Only. Grants made to all eligible applicants under the Superfund Program only.

4112... Superfund - Subsistence Payments. Food allowance payments for eligible applicants placed in transient accommodations.

4113... Superfund - Storage Payments. Payments for storage of furniture or personal items.

4114... Superfund - Utility Subsidy or Connection Payments. Payments for essential utilities or connections at the primary residence during periods of temporary housing.

4115... Superfund - Purchase of Contaminated Personal Property. Payment for the purchase of contaminated personal property.

4116... Superfund - Owner-Lease Payment for Temporary Relocation. Payments made for temporary housing to owners relocated from primary residence under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA).

- 4117... Superfund - Miscellaneous Payments.** Obligations not identified in any other sub-object class code: e.g., Kennel costs, cleaning contaminated items, etc.,
- 4120... Grants Under the Performance Partnership Agreement (PPA) or the Emergency Management Performance Grant (EMPG).** Obligations for cooperative agreements (CA's) with States under the PPA grant process (non-disaster) or the EMPG (starting in FY 2000).
- For Cooperative Agreements and grants other than PPAs or EMPG, see sub-object class 4101.
- 4130... Educational Stipend.** Payment made to an individual or the individual's sponsoring organization to offset the expense of attendance at an educational or training program. Expenses of attendance include travel and transportation, lodging, and subsistence. Stipend payments are not made to individuals representing a department or agency of the Federal Government, foreign nationals, or representatives of a foreign government.
- 414X .. Disaster Housing Assistance Grants.** Grants made to eligible disaster victims under the Disaster Housing Programs.
- 4141... Disaster Housing - Direct Payment for Rent.** (THP-01) Grants to eligible disaster victims for rental assistance (either direct or through the State, another Federal agency, or volunteer organization).
- 4142... Disaster Housing - Transient Accommodations Payment.** (THP-02) Grants to eligible disaster victims for transient accommodation assistance.
- 4143... Disaster Housing - Minimal Repair Payment.** (THP-04) Grants to eligible disaster victims for housing repairs, or the cost of construction materials purchased by FEMA.
- 4145... Disaster Housing - Mortgage and Rental Assistance Payment.** (THP-08) Grants made to eligible applicants, or their lenders or landlords, under the provisions of the Stafford Act Section 408(b) (not considered rental assistance).
- 4146... Disaster Housing - Emergency Created Resources.** (THP-13) Grants made to eligible applicants, or their lenders or landlords for purchase, development, construction, or other means of providing housing not covered by the categories above.
- 415X .. Human Services (HS) Grants.** Grants made to states for eligible disaster victims under the Human Services Programs.
- 4151... HS - Individual and Family Grant Program (IEGP).** Grants to States for eligible costs related to the Individual and Family Grant Program.

4152... HS - Crisis Counseling (CC) Program Grant - Immediate Services. Grants to States for eligible costs for immediate crisis counseling services funding assistance.

4153... Disaster Housing Resources Grant. Grants to States for Disaster Housing Resources activities, including salaries, some portion of site development and construction, State administrative or management expenses, rental of commercial sites/pads, lease or purchase of units, etc.

4160... Infrastructure (IF) Grants. Grants made to eligible states for rebuilding of approved projects under the Infrastructure (Public Assistance) Program.

417X .. Other Disaster Assistance Grants.

4173... Hazard Mitigation Grant. Obligations for disaster assistance grants provided to State applicants eligible under the Stafford Act for approved Hazard Mitigation projects.

NOTE: These are not considered to be grants under the PPA or EMPGs; see sub-object class 4120.

4174... Disaster Preparedness Improvement Grant (DPIG). Obligations for grants made to states eligible under the Stafford Act to develop and maintain a readiness level, but are separate from and are not part of PPAs (sub-object class 4120). For other types of grants see sub-object class 4101.

NOTE: DPIG became part of the EMPG in FY 2000.

4175... Purchase of Property - Disaster Relief Fund (DRF). Obligations for grants to purchase property eligible under the Stafford Act's Hazard Mitigation program which uses the DRF as the funding source.

42XX.. Insurance Claims and Indemnities. This sections covers benefit payments from the social insurance and Federal retirement trust funds, payments for losses and claims including those under the Equal Access to Justice Act, and claims arising from the Cerro Grande Fire Assistance Act (CGFAA), P. L. 106-246.

4210.... Social Insurance and Retirement Claims. Payments for individuals from trust funds for social security, Medicare, unemployment insurance, railroad retirement, Federal civilian retirement, military retirement, and other social insurance and retirement programs.

4220 Other Claims or Indemnities. Payments for claims or indemnities (1) to veterans and former civilian employees or their survivors for death or disability, whether service-connected or not; (2) of claims and judgments arising from court decisions or abrogation of contracts; (3) indemnities for the destruction of livestock, crops, and the like; (4) damage to or loss of property; (5) personal injury or death; (6) to or for

persons displaced as a result of Federal and federally-assisted programs, as authorized under 42 USC 4622-4624; (7) losses made good on Government shipments; and (8) from liquidating accounts on guarantees where no asset is received and where forgiveness is not provided by law.

- 423x – 426x...Cerro Grande Fire Claims.** The term “Cerro Grande fire” means the fire resulting from the initiation by the National Park Service of a prescribed burn at Bandelier National Monument, New Mexico, on May 4, 2000. The term “injured person” means an individual or an Indian tribe, corporation, tribal corporation, partnership, company, association, insurer, county, township, city, State, school district, or other non-Federal entity (including a legal representative) that suffered injury resulting from the Cerro Grande fire covered under the CGFAA, Title I of P.L. 106-246. References in [] are to sections in P. L. 106-246.
- 423x...Loss of Property.** Payment for claims/obligations paid for injury or loss of property under the CGFAA, otherwise uncompensated.
- 4231...Uninsured/Underinsured Property Loss (Buildings).** Obligations/claims for an uninsured or underinsured property (building/structure) loss. See sub-object class 4237 for loss of building contents. [Sec. 104(d)(4)(A)(i)]
- 4232...Real Property Value Decrease.** Obligations/claims that represent a decrease or loss in the value of real property. [Sec. 104(d)(4)(A)(ii)]
- 4233...Physical Infrastructure Damage.** Obligations/claims for damage to the physical infrastructure. [Sec. 104(d)(4)(A)(iii)]
- 4234...Lost Tribal Subsistence.** Obligations/claims resulting from lost tribal subsistence from hunting, fishing, firewood gathering, timbering, grazing, or agricultural activities conducted on land damaged by the Cerro Grande fire. [Sec. 104(d)(4)(A)(iv)]
- 4235...Reforestation/Revegetation Cost.** Obligations/claims for the lost of reforestation and/or revegation on tribal (or non-Federal) land, to the extent that the cost of reforestation or revegation is NOT covered by any other Federal program. [Sec. 104(d)(4)(A)(v)]
- 4236...Other Property Loss.** Obligations for any loss that the FEMA Director or his delegate determines to be appropriate for inclusion as loss of property. [Sec. 104(d)(4)(A)(vi)]
- 4237...Uninsured/Underinsured Property Loss (Contents).** Obligations/claims for uninsured or underinsured loss of contents from buildings/structure (property). See sub-object class 4231 for building/structure property loss. [Sec. 104(d)(4)(A)(i)]

- 424x...Business Loss.** Payment of obligations/claims from injury or business losses incurred under the CGFAA otherwise uncompensated.
- 4241...Tangible Assets/Inventory Damage.** Obligations/claims for damage to tangible assets or inventory. [Sec. 104(d)(4)(B)(i)]
- 4242...Business Interruption Loss.** Obligations/claims for losses due to the interruption of business activities. [Sec. 104(d)(4)(B)(ii)]
- 4243...Overhead Costs.** Obligations/claims for losses due to the cost of overhead expenses. [Sec. 104(d)(4)(B)(iii)]
- 4244...Employee Wages for Unperformed Work.** Obligations/claims for the cost of employee wages for work not performed resulting from the Cerro Grande fire. [Sec. 104(d)(4)(B)(iv)]
- 4245...Other Business Loss.** Obligations/claims for other losses that the FEMA Director or his delegate determines to be appropriate for inclusion as a business loss. [Sec. 104(d)(4)(B)(v)]
- 425x...Financial Loss.** Payment for obligations/claims from injuries incurred under the CGFAA, including injury/damage resulting from otherwise uncompensated financial loss.
- 4251...Mortgage Interest Cost Increase.** Obligations for increased mortgage interest costs. [Sec 104(d)(4)(C)(i)]
- 4252...Insurance Deductible.** Obligation for an insurance deductible. [Sec. 104(d)(4)(C)(ii)]
- 4253...Temporary Living/Relocation Expense.** Obligations for the expense of temporary living and/or relocation caused by the Cerro Grande fire. [Sec. 104(d)(4)(C)(iii)]
- 4254...Lost Wages/Personal Income (Non-physical).** Obligations for the recovery of lost wages or personal income due to the Cerro Grande fire but with no personal injury. (See sub-object class 4262 for lost wages due to a physical injury) [Sec. 104(d)(4)(C)(iv)]
- 4255...Emergency Staffing Expenses.** Obligations for the additional cost of hiring and paying for emergency staffing due to the Cerro Grande fire. [Sec. 104(d)(4)(C)(v)]
- 4256...Debris Removal.** Obligations for the cost of debris removal and other cleanup costs incurred due to the Cerro Grande fire. [Sec. 104(d)(4)(C)(vi)]
- 4257...Natural Disaster Risk Reduction.** Obligations for the costs of

reasonable efforts to reduce the risk of wildfire, flood, or other natural disasters in the counties specified in the CGFAA to risk levels prevailing in those counties before the Cerro Grande fire. Eligible costs must be incurred not later than a date that is 3 years after the date on which the regulations under this Act were first promulgated. [Sec. 104(d)(4)(C)(vii)]

4258...Flood Insurance Premium. Obligations to cover a premium for flood insurance that is required to be paid on or before May 12, 2002, if, as a result of the Cerro Grande fire, a person that was not required to purchase flood insurance before the Cerro Grande fire is required to purchase flood insurance. [Sec. 104(d)(4)(C)(viii)]

4259...Other Financial Loss. Obligations for any other losses that the FEMA Director or his delegate determines to be appropriate for inclusion as a financial loss. [Sec. 104(d)(4)(C)(ix)]

426x...Personal Injury. Payment of obligations for personal injury or death suffered as a result of the Cerro Grande fire not otherwise compensated. [Sec. 103(4)]

4261...Medical Expenses. Obligations/compensation for medical expenses suffered by injured applicants as a result of the Cerro Grande fire, not otherwise compensated. [Sec. 104(a)(1)(A)]

4262...Lost Wages/Personal Income (physical injury). Obligations for the recovery of lost wages or personal income resulting from a physical injury due to the Cerro Grande fire. See sub-object class 4254 lost wages or personal income not resulting from a physical injury. [Sec. 104(a)(1)(A)]

4263...General Damages (Other). [Sec. 104(a)(1)(A)]

4300...Interest and Dividends. Obligations for (1) payments to creditors for the use of moneys loaned, deposited, overpaid, or otherwise made available; (2) the distribution of earnings to owners of trust or other funds; (3) interest payments under lease-purchase contracts for construction of buildings.

Exclude the interest portion of the payment of claims when a contract has been delayed by the Government. Classify these costs ***under the same object class used for the original contract.***

4400...Refunds. Payments of amounts previously collected by the Government. **Includes payments** (1) to correct errors in computations, erroneous billing, and other factors and (2) to former employees or their beneficiaries for employee contributions to retirement and disability funds (e.g., payments made when employees die before retirement or before their annuities equal the amount withheld). In the account receiving the refund, previously recorded obligations will be reduced in the appropriate object class(es) by the amount of the refund, if the refund is received in the same year as the obligations are reported.

Other**(Object classes 91xx through 99xx)**

The following object classes are used when preparing Agency budget submissions under OMB Circular A-11. They will also be used at other times when such information is requested.

9100... Unvouchered. Charges that may be incurred lawfully for confidential purposes and are not subject to detailed vouchering or reporting.

9200... Undistributed. Charges that cannot be distributed to the object classes listed above.

Includes (1) intergovernmental expenditure transfers that merely move resources between accounts with no benefit to the paying account and are not otherwise classified; and (2) transfers that result from appropriations action or general transfer authority, such as the financial interchange between social security and the Railroad Retirement Board. For these transfers, the paying account should report direct obligations in object class 92.0 and the receiving account should distribute the obligations as direct objections in the appropriate object classes.

Excludes transfers by the paying account to finance reimbursable activities, which should usually be reported as direct obligations in category 25.3. The description of the object class indicates cases where reimbursable obligations are classified in other object classes.

NOTE: This object class will be used for reporting purposes *only with the prior approval of OMB*. Once approved, specify the type of transaction as a subentry under the title, "Undistributed," when reporting data in MAX Schedule 0.

9300... Administrative Expenditures (Limitation on Expenses). This object class is used when there is an annual limitation on administrative or other expenses for revolving and trust funds.

9900... Subtotal, Obligations. Subtotal of entries above for direct, reimbursable, or allocation account obligations when more than one of these categories are reported in a single account and whenever any reimbursable obligations are reporting in non-revolving fund accounts. The sub-total stub entry for reimbursable obligations should be used, even if all reimbursable obligations are classified in a single object class category.

9950... Below Reporting Threshold. Report obligations in this object class whenever data for an object class entry are below the reporting threshold (i.e., amounts are \$500,000 or less) and the sum of the below threshold amounts rounds to \$1,000,000 or more. There will be only one adjustment line per object class schedule; it will follow the last subtotal (object class 99.0) for the schedule. Reporting amounts of more than \$4,000,000 in this object class requires OMB approval.

9990... Total Obligations. This entry equals the sum of the total obligations for all the object class entries. The amount must equal total obligations as shown on line 10.00 of the program and financing schedule. Only the final total of all obligations should be

reported on this line. *Use 9999 to report total obligations.* Subtotals for schedules containing two or more sections are coded 99.0 for the individual sections.

4-4. Summary Object Codes for Allocations/Reports. Summary OBJECT CODES that are used on budget allocation advices and on some IFMIS reports are shown below.

S&B includes the following:

1. 11xx – Salaries (except 1153– see AWRD below)
2. 117x – Overtime
3. 12xx – Personnel Benefits
4. 13xx – Benefits For Former Personnel

AWRD includes 1153– Special Payments/Awards – Other Awards

TRVL includes 21xx – Travel and Transportation of Persons

TRNS includes 22xx – Transportation of Things

MISC includes the following:

1. 23xx – Rent, Communications and Utilities
2. 24xx – Printing and Reproduction
3. 25xx – Other Contractual Services
4. 26xx (except 2612 - see NMON below) – Supplies and Materials

NMON includes 2612 – Non-Monetary Awards

EQPM includes 31xx – Equipment

BLDG includes 32xx – Land and Structures

INVT includes 33xx – Investments and Loans

GRNT includes 41xx – Grants, Subsidies, and Contributions

INSR includes 42xx – Insurance Claims and Indemnities

INTR includes 43xx – Interest and Dividends

REFD includes 44xx – Refunds

REVN indicates revenue.